

TWENTY-SECOND

Annual Report of the Auditor

OF THE

CITY OF LINCOLN

NEBRASKA

---

INCLUDING

REPORTS OF THE DEPARTMENTS

OF SAID CITY

FOR THE YEAR ENDING

AUGUST 31, 1925



Lincoln, Nebraska, February 1, 1926.

To the Honorable City Council,  
City of Lincoln.

Gentlemen:

I am submitting herewith the Twenty-second Annual Report of the Auditor of the City of Lincoln, together with a report of the activities of the departments of the City for the past year.

The Auditor's report showing the financial transactions of the City is for the period from September 1, 1924, to September 1, 1925, covers the fiscal year as nearly as possible. The reports of the activities of the departments in some instances cover the fiscal year and in others the calendar year.

Attention has heretofore been called to the difficulties encountered in compiling reports of the City departments by reason of the expiration date of the different years in City affairs. The municipal year begins early in May, the license year June 1, the fiscal year September 1, and calendar year January 1.

It will be observed that the report of the Department of Health is not included this year. This has been omitted for the reason that this department is publishing its report in a separate pamphlet.

Respectfully submitted,

THEO. H. BERG,

City Clerk and Auditor.



# PART ONE

## GENERAL INFORMATION

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### OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

January 1, 1926

The City of Lincoln, Nebraska, now is and since May 13, 1913, has been operating under the Commission Form of government. Under this form of government, the city is divided into five departments, and five councilmen are elected. An amendment has been adopted providing that candidates for the office of Mayor shall so state in their petition for nomination, and the candidate "for Mayor" receiving the highest vote shall, if elected, as one of the five councilmen, automatically assume the Department of Public Affairs and the office of Mayor. The five councilmen constitute the city council. Each councilman is assigned to one of the departments, is called superintendent thereof, and is responsible for its proper operation.

All other city officials, except Judge of Municipal Court, are appointed by the council. The office of Judge of Municipal Court has been fixed by the constitution, and this officer is elected at county and state elections. Other officials of the Municipal Court are appointed by the Judge.

City elections are held on the first Tuesday in May of each odd numbered year. The terms of office of councilmen are two years, beginning the first Monday following the election.

The departments of the City of Lincoln are assigned as follows:

#### DEPARTMENT OF PUBLIC AFFAIRS

FRANK C. ZEHRUNG, Mayor.....Superintendent

##### City Attorney's Office

C. PETRUS PETERSON, Attorney  
CHARLES R. WILKE, Deputy

##### City Clerk and Auditor's Office

THEO. H. BERG, Clerk and Auditor  
F. W. MOELLER, Deputy

##### Engineer's Office

D. L. ERICKSON, Engineer  
H. C. SCHLUETER, Deputy



**DEPARTMENT OF PUBLIC PROPERTY**

**WILLIAM SCHROEDER** .....Superintendent

**Water and Light Department**

**HARRY E. FARMER**, Assistant Superintendent

**A. G. JOHNSON**, Chief Engineer

**MUNICIPAL COURT**

**E. B. CHAPPELL**, Judge

**CLARENCE C. BECKER**, Clerk

**R. L. BUTTERBAUGH**, Deputy Clerk

**CHAS. H. ANDERSON**, Constable

**LINCOLN CITY LIBRARY**

(Members appointed by Council)

**Lawrence Fossler** .....President

**H. T. Dobbins**.....Vice-President

**Lulu Horne**.....Librarian and Secretary to the Board

**Members of Board**

Term Expiring July 1, 1926

**Mariel Gere**

**E. J. Angle**

**H. B. Lowrey**

Term Expiring July 1, 1927

**H. T. Dobbins**

**W. B. Ryons**

**Lawrence Fossler**

Term Expiring July 1, 1928

**Geo. O. Smith**

**Arthur W. Richardson**

**H. J. Lehnhoff**

**BOARD OF EXAMINING ENGINEERS**

(Members appointed by Council)

**Fred W. Tyler**, Chairman

**A. G. Johnson**, Secretary

**M. L. Shively**, Treasurer

The Board meets on the second and fourth Mondays of each month at 7:30 P. M. at the City Hall to examine applicants as to their qualifications to operate stationary steam engines and boilers within the city of Lincoln.



TWENTY-SECOND ANNUAL REPORT

**DEPARTMENT OF ACCOUNTS AND FINANCE**

TREV E. GILLASPIE.....Superintendent

**City Treasurer's Office**

TREV E. GILLASPIE, Ex-Officio, Treasurer  
E. H. KERR, Deputy

**Tax Commissioner's Office**

P. H. MATHEWS, Tax Commissioner

**Park Department**

P. EDINBOROUGH, Assistant Superintendent of Parks

**DEPARTMENT OF STREETS AND PUBLIC IMPROVEMENT**

EDGAR E. DUNCAN.....Superintendent

**Street Department**

L. R. ANDERSON, Assistant Superintendent  
H. E. CLAPP, Sidewalk Inspector

**Buildings and Sewers**

F. E. MELKER, Sewer and Plumbing Inspector  
F. J. PECK, Building Inspector

**Muny Coal and Gasoline**

W. W. CHUPP, Weighmaster  
I. J. WEATHERFORD, Cashier—Coal  
L. T. BAUGHAN, Cashier—Gasoline

**DEPARTMENT OF PUBLIC SAFETY**

JOHN WRIGHT .....Superintendent

**Fire Department**

LOUIS HANSEN, Chief  
F. W. DONNELLY, Assistant Chief

**Police Department**

PETER JOHNSTONE, Chief of Police

**Health**

DR. CHAUNCEY F. CHAPMAN, Superintendent  
DR. W. H. SLATTERY, Assistant

**City Scales**

L. C. McBRIDE, Weighmaster

**Electrical Inspection**

L. S. CRAIN, Inspector



**ZONING COMMISSION**

(Members appointed by Council)

J. E. Miller, Chairman

G. J. Culbertson    John L. Teeters    O. J. Fee    Morris I. Evinger

**HOSPITAL BOARD**

(Members appointed by Council)

Term expiring February 28, 1927

Mrs. Louise Scouller Westermann

H. B. Grainger

Mrs. Pauline F. Wessel

Term expiring February 28, 1929

W. R. Mellor

Mrs. Emily J. Moore

J. E. Miller

Term expiring February 28, 1931

John L. Teeters

Miss Ida L. Robbins

W. E. Barkley

**FACTS ABOUT LINCOLN**

City originally incorporated on April 7, 1869.

Incorporated as a city of the Second Class on March 18, 1871.

Incorporated as a city of the First Class on March 25, 1887.

Altitude: 1,165 feet above sea level.

Area: 8,022.5 acres (12.53 square miles).

Paved streets and alleys: 142.47 miles.

Parks: 597.5 acres.

Sanitary sewers: 138.45 miles.

Storm sewers: 27.77 miles.

Water mains: 160.54 miles.

Street railways: 38 miles.

Public school buildings: 24.

Floating debt: None.



**South Van Dorn Park—Tenth and Van Dorn**

This park has been improved by the addition of ten acres on the south, now extending to High Street; it is seeded with grass and have planted three hundred trees, including Elm, Hackberry, Locust, Red Oak and Austrian pine. A thirty-foot drive graded connecting the older drive on the north with High Street; a garage and tool house built and water service extended.

**North Van Dorn Park—Seventeenth to Twentieth and Harrison Avenue to Van Dorn**

Seventeenth to Twentieth and Harrison Avenue to Van Dorn Street has been improved by twelve hundred loads of earth fill; the rock, water channel completed, and eight large pines planted.

That part of the Sawyer-Snell Park containing thirty acres at First and South Streets has been much improved by grading; the planting of six hundred trees and grading a thirty-foot drive almost around the tract. This tract is almost ready to be used for park purposes.

On the streets of the city the Park Department has removed five hundred dead or undesirable trees and planted 2,420 new ones; the usual amount of trimming was done; removed all tall shrubs on Bradford Drive and Sheridan Boulevard which were dangerous at intersections, and also brought the ground to grade ready for planting dwarf shrubs in the spring.

**POLICE DEPARTMENT**

PETER JOHNSTONE, Chief

**Officers in Service**

Chief of Police.....	1
Captain of Detectives.....	1
Lieutenant of Detectives.....	1
Sergeants .....	2
Detectives .....	2
Patrol Drivers .....	2
Matrons .....	2
Motorcycle Men .....	6
Patrolmen .....	12
Shotgun Squad .....	4
Curfew Officers .....	2
Secretary and Finger Print Expert.....	1
Cook and Janitress.....	1
Mechanic .....	1
Total.....	38



## Causes of Arrest

Accessory after the fact.....	1
Adultery .....	2
Army desertion .....	5
Assault .....	15
Bank robbery .....	1
Bastardy .....	1
Begging .....	5
Blackmail .....	1
Breaking and entering.....	12
Carrying concealed weapons.....	3
Chickens running at large.....	3
Chicken stealing .....	1
Child desertion .....	1
Conspiracy .....	3
Contributing to delinquency of minor girl.....	5
Cruelty to animals.....	11
Defrauding innkeeper .....	1
Demented .....	2
Deported .....	2
Discharging firearms in street.....	2
Disorderly conduct .....	28
Disturbing the peace.....	27
Doing business without license.....	4
Driving car under age.....	3
Driving car without license.....	4
Drunkenness .....	246
Embezzlement .....	1
Forgery .....	25
Fornication .....	1
Gambling .....	47
Held for Health Department.....	30
Held for not paying fine.....	1
Held for safe keeping.....	28
Held for witness.....	1
Held for other authorities.....	28
Highway robbery .....	6
Horse stealing and auto theft.....	7
Illegal possession of narcotics.....	1
Indecent exposure of person.....	5
Insanity .....	1
Investigations .....	141
Keeping disorderly house.....	5
Keeping dogs without license.....	13
Larceny as bailee.....	1
Larceny, grand .....	15
Larceny, petit .....	47
Malicious mischief .....	2



## MOTOR EQUIPMENT:

1 Studebaker Touring Car
1 Dodge Roadster
2 Dodge Touring Cars
1 Ford Coupe
1 Dodge Patrol Wagon
7 Henderson Motorcycles

## Number of Arrests Made During Year By Months

September, 1924 .....	383
October .....	352
November .....	282
December .....	168
January, 1925 .....	116
February .....	191
March .....	316
April .....	187
May .....	286
June .....	272
July .....	221
August .....	280

	3,054	
Males .....	2,873	
Females .....	181	3,05

Number of white people.....	2,964	
Number of colored people.....	90	3,05

Males—can read and write.....	2,856	
Males—cannot read and write.....	17	2,873

Females—can read and write.....	179	
Females—cannot read and write.....	2	181

## Social Conditions:

Married males .....	288	
Single males .....	629	
Not given .....	1,956	2,873
Married females .....	46	
Single females .....	46	
Not given .....	89	181



## CITY OF LINCOLN, NEBRASKA

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Warrant debt Sept. 1, 1925.....	\$ 5,984.10	
Total cash charges .....		\$188,646.68
Cash balance Sept. 1, 1925.....	\$ 9,928.93	
Warrant debt Sept. 1, 1925.....	5,984.10	
Fund balance Sept. 1, 1925.....	\$ 3,944.83	

**POLICE****Receipts**

Balance Sept. 1, 1924.....		\$ 8,034.04
Tax collections .....	\$ 53,274.83	
Court costs .....	2,176.02	
Dog tax and tags.....	3,396.50	
Refunds .....	6.96	
Street auction .....	10.00	
Refunds on uniforms.....	103.25	
Miscellaneous .....	22.70	
Transfer .....	22,500.00	
Total receipts .....	\$ 81,490.26	\$ 81,490.26
Total credits .....		\$ 89,524.30

**Disbursements**

Maintenance .....	\$ 2,779.21
Salary .....	58,465.31
Feed .....	987.90
Oil and gasoline.....	1,855.73
Auto expense .....	1,944.76
Telephone .....	2,994.87
Signal system .....	148.75
Catching dogs .....	3,441.50
Garage construction .....	2,468.50
Traffic signal system.....	6,225.16
Compensation .....	75.00
Installing police boxes.....	110.42
Motorcycle expense .....	1,239.96
New motorcycles purchased.....	2,680.56
Officers clothing .....	430.55
Cars purchased .....	2,015.00



Office expense .....	62.25		
Wiring and electric repair.....	116.04		
Jail register .....	50.50		
Medical services .....	90.00		
Total warrants issued.....	\$ 88,181.97	\$ 88,181.97	
Warrant debt Sept. 1, 1924.....		2,505.08	
		\$ 90,687.05	
Warrants paid to Sept. 1, 1925		86,901.05	
Warrant debt Sept. 1, 1925.....		\$ 3,786.00	
Total cash charges.....			\$ 86,901.05
Cash balance Sept. 1, 1925.....			\$ 2,623.25
Warrant debt Sept. 1, 1925.....			3,786.00
Fund balance overdraft, Sept.			
1, 1925 .....			\$ 1,162.75



TABLE NO. 3—REVENUE AND EXPENDITURE STATEMENT—September 1, 1924 to September 1, 1925

ACCOUNTS	Fund Balance Sept. 1, 1924	Tax Collec- tions	Other Incomes	Credit Transfer	Total Receipts	Vouchers Paid	Debit Transfers	Warrants Issued	Total Charges	Over- drafts	Fund Balance Sept. 1, 1925
City Property.....	\$ 26,036.64	\$ 18,301.69	\$ 167.02		\$ 18,468.71			\$ 42,620.55	42,620.55		\$ 1,884.80
Parks.....	6,903.61	82,081.98	15,279.19		97,361.17			92,067.51	92,067.51		12,197.27
Fire.....	26,888.57	165,423.57	390.96		165,814.53			188,758.27	188,758.27		3,944.83
General.....	24,822.13	3,572.84	28,066.50	\$ 26,140.61	57,779.95		\$ 26,146.94	46,097.72	72,244.66		10,357.42
Interest and Coupon.....	*1,456.44	27,885.04		15,956.25	43,841.29		2,425.00		32,433.81		9,951.04
Judgment.....	31,890.36	12,427.89	22.10		12,449.99		10,000.00	6,723.28	16,723.28		27,617.07
Light.....	229.25						229.25				
Library.....	13,349.70	29,393.80	389.94		29,783.74				28,858.07		14,275.37
Library Book.....	2,595.76	5,487.27	31.27		5,518.54				5,307.97		2,806.33
Paving Repair.....	8,717.42	6,771.14	7,719.07		14,490.21			22,647.38	22,647.38		560.25
Police.....	5,528.96	53,274.83	5,715.43	22,500.00	81,490.26			88,181.97	88,181.97	1,162.75	
Road.....	12,224.33	29,621.38	37,398.21	2,146.94	69,166.53			73,595.93	73,595.93		7,794.93
Sewer.....	9,813.03	21,423.46	2,848.31	5,611.50	29,883.27			15,142.70	15,142.70		24,553.60
Sewer Extension.....	8,366.29	1,503.48			1,603.48		7,350.00		7,350.00		2,619.77
Sinking.....	4,485.43	46,490.12		34,000.00	80,490.12				83,200.00		1,775.55
Sidewalk Certificate.....	951.35	289.99	41.40		331.39				331.39		951.35
Water.....	175,235.99		260,995.62		260,995.62		956.25	263,550.85	312,007.10		124,224.51
Rebate Funds.....	661.43										
Engineer's office expense.....	1,746.93	3,755.34	12.64		3,767.98			3,579.04	3,579.04		1,935.87
Paving adjacent to city property.....	6,620.51	5,714.23			5,714.23			9,621.78	9,621.78		2,712.96
Sewer district sinking.....	2,820.51										2,820.51
Hospital.....	*36,499.11	14,255.52	119,273.56	2,425.00	215,954.08	2,425.00		195,664.15	198,089.15	17,634.18	
Golf.....	631.90		8,095.95		8,095.95			7,361.06	7,361.06		1,366.79
Salary.....	10,142.19	92,601.58			92,601.58			97,601.87	97,601.87		5,141.90
Storm sewer.....	5,611.50						5,611.50		5,611.50		
Water bond.....											
Street light.....	6,444.57	71,841.16	5.40		71,846.56			70,337.50	70,337.50		7,953.63
Commercial light.....	43,330.98		105,344.21		105,344.21			77,926.50	92,926.50		55,748.69
Muny coal.....	5,863.38	74.94	136,046.18	5,000.00	141,121.12		15,000.00	133,623.17	140,770.11		6,214.39
Muny gasoline.....			111,489.58	5,000.00	116,489.58		5,000.00	111,334.45	116,334.45		155.13
H St. paving repair.....			1,247.06		1,247.06						1,247.06
TOTALS.....	\$ 404,957.17	\$ 692,291.25	\$ 920,579.60	\$ 118,780.30	\$ 1,731,651.15	\$ 197,631.24	\$ 79,865.88	\$ 1,546,435.68	\$ 1,823,932.80	\$ 18,796.93	\$ 331,472.45

\*Overdrafts.